SP 31.3 Unallowable Costs

Minor changes made for the 3-31-06 revision:

- 1. The "Allowable Costs" section, as well as the "Unallowable Costs" section under "PROCEDURES" was updated to reflect the new "allowable/unallowable" contract clause in Prime Contract DE-AC02-05CH11231, which is Clause H.4, *Advance Understanding Regarding Additional Items of Allowable and Unallowable Costs and Other Matters*. This clause references DEAR 970.31and FAR 31.2.
- 2. The "laundry list" of unallowable costs was eliminated, because this is no longer provided in the current Prime Contract.
- 3. Since LBNL designates "purchase requests," as "purchase requisitions," and this Standard Practice is no longer a "Tri-Lab" Standard Practice, the term "purchase requests" was corrected to "purchase requisitions."
- 4. Instead of the "Note" regarding awards, gifts, memorabilia or souvenirs, a separate bullet was inserted for donation, contribution, or gift costs.
- 5. The words "non-business related" was inserted in the bullet which refers to "costs of memberships," and the "membership in trade, business, and professional organizations" bullet was deleted since the current prime contract allows business-related memberships without prior, specific DOE Contracting Officer approval.
- 6. Laboratory-Specific Instructions for Lawrence Livermore National Laboratory (LLNL) and Los Alamos National Laboratory (LANL) were removed, since this is no longer a "Tri-Lab" Standard Practice.
- 7. Relevant Clauses from the Lab's new Prime Contract were inserted in the "REFERENCES" section and the old Clause removed.